

Refund Claims

This table shows refund claims processed during the period of July 1, 2004 through June 30, 2005. During this period, we processed 1,591 claims resulting in total refunds of \$ 2,005,449. During the same period in the previous fiscal year, we processed 1,745 claims resulting in total refunds of \$1,973,784. Effective January 1, 2005, nonhighway use motor vehicle fuel use became subject to refund rather than an income tax credit. This was part of the changes made in LB983, which was passed during the 2004 Legislative session.

Dollar Amount Refunded					
Type of Use	Gas/Gasohol	PRF	Diesel	Aircraft	Total
Agricultural Use	\$ 1,056	\$ -	\$ 470,784	\$ -	\$ 471,840
Blending Error (contaminated fuel)	\$ 1,175	\$ -	\$ 11,645	\$ -	\$ 12,820
Equipment	\$ 486	\$ -	\$ 566,533	\$ -	\$ 567,019
Exported Fuel	\$ 2,604	\$ 139,077	\$ -	\$ -	\$ 141,681
Federal Government	\$ 285,156	\$ 14,040	\$ 39,418	\$ 11,194	\$ 349,808
Government (nonhighway)	\$ -	\$ -	\$ 92,291	\$ -	\$ 92,291
Used in Manufacturing	\$ -	\$ -	\$ 20,083	\$ -	\$ 20,083
Motor Vehicle Fuels Used as Aviation	\$ 250	\$ -	\$ -	\$ -	\$ 250
Native American	\$ 96,046	\$ -	\$ -	\$ -	\$ 96,046
Reefer	\$ -	\$ -	\$ 253,611	\$ -	\$ 253,611
Totals	\$ 386,773	\$ 153,117	\$ 1,454,365	\$ 11,194	\$ 2,005,449

Audits

These tables summarize the audits completed in the last five years. During the 2002/2003 and 2004/2005 fiscal years, we conducted several audits which found that the taxpayers had significantly over reported their tax liability, resulting in credit assessments.

NOTE: These numbers do not include audits of the ethanol producer's credit program.

Number of Audits by Tax Program					
Tax Program	00/01	01/02	02/03	03/04	04/05
Consumers Use	-	4	16	12	16
Liquid Fuel Carriers	3	5	3	10	12
Motor Vehicle Fuels	45	54	48	43	54
PRF	25	28	26	36	44
Aircraft Fuels	4	7	6	6	13
Compressed Fuels	22	22	17	21	25
Terminals	-	-	-	5	-
Gas Tax Credit	4	6	6	5	1
Retailers	7	3	10	19	18
Diesel Fuel	50	64	54	53	65
Totals	160	193	186	210	248

Tax Assessed by Tax Program					
Tax Program	00/01	01/02	02/03	03/04	04/05
Consumers Use	\$ -	\$ (1,321)	\$ (26,804)	\$ (24,844)	\$ (5,739)
Liquid Fuel Carriers	\$ -	\$ -	\$ -	\$ -	\$ -
Motor Vehicle Fuels	\$ 23,499	\$ 299,688	\$ 71,875	\$ 112,663	\$ (63,283)
PRF	\$ (38,408)	\$ 74,509	\$ (55,104)	\$ 130,032	\$ (125,893)
Aircraft Fuels	\$ 180	\$ (314)	\$ 147	\$ (293)	\$ 88,570
Compressed Fuels	\$ 26,893	\$ 761	\$ 2,499	\$ 30,686	\$ 3,315
Terminals	\$ -	\$ -	\$ -	\$ -	\$ -
Gas Tax Credit	\$ (650)	\$ 46,098	\$ 3,193	\$ 6,694	\$ (1,708)
Diesel Fuel	\$ 7,161	\$ 148,413	\$ (28,418)	\$ 61,198	\$ 33,965
Totals	\$ 18,675	\$ 567,834	\$ (32,612)	\$ 316,136	\$ (70,773)